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EXTRAORDINARY  
PART II—Section 3—Sub-section (1)  
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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION.

CENTRAL EXCISES

New Delhi, the 10th August 1962

**G.S.R. 1079.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts Poly-urethane foam and rigid plastic laminated boards and sheets falling under sub-item (iii) of Item No. 15A of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from so much of the duty of excise leviable thereon as is in excess of 10 per cent *ad valorem*:

Provided that if any plastic materials, cellophane, paper or cotton fabrics on which the appropriate amount of excise duty or countervailing customs duty has already been paid, are used in the manufacture of poly-urethane foam or rigid plastic laminated boards and sheets, the amount of excise duty or countervailing customs duty so paid shall also be adjusted towards the duty payable on the Poly-urethane foam or rigid plastic laminated boards and sheets, as the case may be.

[No. 157/62.]

B. N. BANERJI, Jt. Secy.

